



STATE OF DELAWARE
DEPARTMENT OF FINANCE
DIVISION OF REVENUE
DELAWARE STATE BUILDING
820 N. FRENCH STREET
WILMINGTON, DELAWARE 19801

State of Delaware
Division of Revenue

March 5, 1984

TAX RULING 84-1 (Addendum)

SUBJECT: Partnership Returns - Section 1174, Title 30, Delaware Code

It should be noted that Tax Ruling 84-1 (issued February 10, 1984), which provides that partnerships having no Delaware source income for the tax year should attach copies of Federal Schedule K-1 to its Delaware return Form 300 only with respect to those members of the partnership who are residents of Delaware, automatically modifies the specific instructions set forth on the reverse side of Form 300 to the extent inconsistent with Tax Ruling 84-1.

Robert W. Chasant
Director of Revenue

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